IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF DELAWARE

CALLAWAY GOLF COMPANY,

C. A. No. 06-91 (SLR)

Plaintiff,

v.

ACUSHNET COMPANY,

Defendant.

FILED UNDER SEAL – CONFIDENTIAL INFORMATION – SUBJECT TO PROTECTIVE ORDER – NOT TO BE DISCLOSED EXCEPT BY COURT ORDER OR WRITTEN STIPULATION OF THE PARTIES

LETTER TO THE HONORABLE SUE L. ROBINSON FOR IN CAMERA REVIEW OF OPINION LETTER

FISH & RICHARDSON P.C.

Thomas L. Halkowski (#4099) 919 N. Market Street, Suite 1100 P.O. Box 1114 Wilmington, DE 19899-1114

Tel: (302) 652-5070 Fax: (302) 652-0607

Frank E. Scherkenbach 225 Franklin Street Boston, MA 02110-2804 Tel: (617) 542-5070

Fax: (617) 542-8906

Roger A. Denning W. Chad Shear Michael A. Amon 12390 El Camino Real San Diego, CA 92130 Tel: (858) 678-5070 Fax: (858) 678-5099

Attorneys for Plaintiff
Callaway Golf Company

DATED: February 20, 2007

cc: Richard L. Horwitz, Esquire (by hand and email) w/o encl. Joseph P. Lavelle, Esquire (by mail) w/o enc.